

**UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF WISCONSIN**

FREEDOM FROM RELIGION  
FOUNDATION, INC., DAN BARKER,  
and ANNIE LAURIE GAYLOR, Co-  
Presidents of FFRF,

*Plaintiffs,*

v.

DONALD TRUMP, President of the  
United States; and JOHN KOSKINEN,  
Commissioner of the Internal Revenue  
Service,

*Defendants.*

Case No. 3:17-CV-00330

**DECLARATION OF KOUA VANG**

1. My name is Koua Vang. I am over the age of 21 and am capable of making this unsworn declaration pursuant to 28 U.S.C. § 1746. I have not been convicted of a felony or crime involving dishonesty, and the facts contained herein are either within my personal knowledge or are based upon teachings of my church with which I am familiar and which I believe to be true and correct.

2. I am the pastor of Hmong Baptist Ministry, formerly Madison Baptist Church, ("the Church") in Madison, Wisconsin. In that role, I am responsible for the preaching and teaching delivered at the Church. I have been a pastor for 16 years. I am a bi-vocational pastor; I support my ministry through my work as an attorney and a real estate investor.

3. The Church is associated with the Southern Baptist Convention and the Hmong Baptist National Association. There are about thirty members of the church who regularly attend Sunday worship services. The Church is a Wisconsin nonprofit corporation.

4. As a Baptist and a member of the Hmong community, my faith requires that I preach to my congregation about how the Bible applies to all aspects of our lives. Baptist theology, Scripture, and tradition offer a holistic worldview that can be integrated into all aspects of a Christian's life through the good news of the Gospel. This good news is that God, in His goodness and infinite grace, justifies people who are sinful by nature through the sacrifice of his Son, Jesus Christ.

5. We believe that God is intimately concerned with every aspect of human life. For example, the Bible teaches that "The earth is the Lord's and the fullness thereof, the world and those who dwell therein." *Psalms* 24:1. And the most recent summary of the Baptist Faith, the Baptist Faith & Message from 2000, says that "God is the source of all blessings, temporal and spiritual; all that we have and are we owe to Him." Baptist Faith & Message 2000, Article XIII, <http://www.sbc.net/bfm2000/bfm2000.asp>. Thus, every part of a Christian's life, even those areas of life that appear superficially unrelated to worship, prayer, or theology, should be lived in obedience to God. See, e.g., *Colossians* 3:17 ("And whatever you do, in word or deed, do everything in the name of the Lord Jesus."); *1 Corinthians* 10:31; *Colossians* 3:23-24.

6. We also believe that that God is concerned not only with the actions of an individual, but also with entire cultures and nations. *See, e.g., Proverbs 14:34* (“Righteousness exalts a nation, but sin is a reproach to any people”); *Psalms 67:1-7* (“Let the nations be glad and sing for joy, for [God] judge[s] the peoples with equity and guide[s] the nations upon the earth”); *Jeremiah 29:7* (“seek the welfare of the city where I have sent you into exile, and pray to the Lord on its behalf”).

7. The relationship between a government and its people has a direct effect on the people’s faith life and their ability to be obedient to God’s call.

8. I and my people have personally experienced the harm that can be caused by unjust government. The Hmong people are an ethnic minority originally from Asia that have suffered persecution in many contexts. As a minority in Laos, my people worked with the United States’ Central Intelligence Agency before and during the Vietnam War to stop the spread of Communism to preserve their freedom, including religious freedom. This service came at a very high cost to our community. After the war was over, we were again persecuted mercilessly by the Laotian communist government.

9. The Hmong Christians in Vietnam and China are ruled by communist governments. Many of these Hmong Christians are being persecuted on a daily basis because they are Christian. Christians all over the world are also being persecuted by government authorities who are unfriendly to Christian believers. Therefore, I believe that as Christians we have a duty to elect and form governments that are just to all.

10. My family came to the United States in hope of freedom in 1979.

11. My Christian faith in the context of my family's history teaches me that it is a moral imperative to speak up for freedom for the vulnerable and persecuted, particularly in the face of government oppression. In the United States, that freedom is manifested in our ability to vote for and elect our leaders, and I believe I have a religious duty to speak to my congregation about the salvation that God has offered through Jesus Christ, how we can respond to God's love, and what that means for our participation in society.

12. Seeking justice for the marginalized and weakest among us is a basic Christian duty. When we fail to follow it, we disobey Jesus and display a weak or ineffective faith. For instance, Jesus taught that Christians should feed the hungry, give water to the thirsty, provide homes to strangers, clothe the needy, care for the sick, and visit prisoners. *Matthew* 25:31-46. By doing those things, we serve him directly: "Truly I tell you, whatever you did for one of the least of these brothers and sisters of mine, you did for me." *Id.* God is not interested in empty religious rituals, but in active service to others out of a heart of gratitude to him. *See Isaiah* 58:1-12 ("Is this not the kind of fasting that I have chosen: to loose the chains of injustice and untie the cords of the yoke, to set the oppressed free and to break every yoke?").

13. Many Baptist ministers in the United States have long spoken out against political injustice as a part of their religious beliefs, often when those beliefs ran contrary to the social mores of the day. Roger Williams—founder of the first Baptist church in America—founded the only colony to prohibit slavery and tolerate religious

dissenters. Similarly, John Leland, a famous Baptist minister in colonial Virginia, was a strong abolitionist and supporter of religious liberty for all, free from government coercion and control.

14. These beliefs and history inform my perspective of politics, but they also inform my perspective beyond politics. For example, a few years ago I became aware that Occupy Madison, a movement protesting government corruption, had been evicted from government land. It was winter in Wisconsin, and I could not stand to see anyone without a place to stay, so I offered the group a place to stay on land that I owned on short notice, even though my ideological beliefs do not line up with that group's. For my efforts, I was fined by the City of Madison, because no zoning allowed for camping within the entire city. Government officials told me that they would waive my fine if I promised not to offer my land to the group in the future, but my faith taught me not to turn away people in need of shelter when it was in my power to help, so I could not promise to turn away the needy in the future. I refused the settlement and eventually was fined \$400. As a minister and a Christian, I must obey my conscience in my own life to both reflect my own commitment to the gospel and also as an example to my congregation.

15. Thus, to fulfill my moral duties as a minister, and to equip my congregation to serve the gospel, I must preach about current problems in our society that violate God's moral law and about Christ-centered responses to those injustices. *Proverbs* 31:8-9 ("Speak up for those who cannot speak for themselves, for the rights of all who are destitute. Speak up and judge fairly; defend the rights of the poor and needy.");

*see also* The Baptist Faith & Message 2000, Article XIII (Christians are “under obligation to serve [God] with their time, talents, and material possessions; and should recognize all these as entrusted to them to use for the glory of God and for helping others.”), <http://www.sbc.net/bfm2000/bfm2000.asp>.

16. One of the ways that members of my Church congregation can fulfill their religious responsibility to seek justice is by voting for candidates for public office who have promised to advance justice in society and protect the disadvantaged, and to vote against candidates who take positions that harm those goals. *See, e.g.*, The Baptist Faith & Message 2000, Article XV (“All Christians are under obligation to seek to make the will of Christ supreme in our own lives and in human society. . . . Every Christian should seek to bring industry, government, and society as a whole under the sway of the principles of righteousness, truth, and brotherly love.”).

17. I believe that electing government leaders is a moral obligation of my Church because we are required in the Bible to obey our government rulers, as they are given power to rule by God. *Romans* 13:1-2.

18. Thus, at times, my Baptist faith requires me to preach to my congregation during religious services in a way that makes it clear that there are some specific political candidates that, as a matter of faith, will be more likely to build a nation that reflects God’s gospel vision than others. I believe it is my duty to communicate my views about which candidate meets that criteria.

19. I have done so in the past and I plan to do so again in the future.

20. Further, Baptist doctrine also requires me to preach about specific moral and religious issues that have direct political implications, and to do so at times—such as near elections—when my congregation can act on that teaching through voting and advocacy. This teaching on moral and religious issues does not always include guidance about particular political candidates.

21. One such issue is the sanctity of life. The Scriptures instruct us that God created every person in his image and with a plan for that individual's life. *See Genesis* 1:27 (“God created man in his own image”); *Jeremiah* 1:4-5 (“Now the word of the Lord came to me, saying, ‘Before I formed you in the womb I knew you, and before you were born I consecrated you; I appointed you a prophet to the nations.’”); *Psalms* 139:13-16 (noting that God “formed my inward parts . . . knitted me together in my mother's womb,” and knew “the days that were formed for me, when as yet there was none of them”). Baptists believe that “[c]hildren, from the moment of conception, are a blessing . . . from the Lord.” *See The Baptist Faith and Message* 2000 Art. XVIII. Thus, our denomination has “articulated an unequivocal commitment to the sanctity of all human life, born and unborn.” SBC Resolution On Adoption and Orphan Care, 2009, <http://www.sbc.net/resolutions/1194/on-adoption-and-orphan-care>; SBC Resolution On Thirty Years of *Roe v. Wade*, 2003 (“The Bible affirms that the unborn baby is a person bearing the image of God from the moment of conception.”), <http://www.sbc.net/resolutions/1130/on-thirty-years-of-roe-v-wade>.

22. Moreover, we believe that Christians have a sacred duty to “speak on behalf of the unborn and contend for the sanctity of all human life from conception to natural

death.” *See* The Baptist Faith and Message 2000 Art. XV. This duty is particularly incumbent upon me as a pastor. *See* SBC Resolution on Abortion, 1987 (“[W]e encourage all agencies and institutions of the [Southern Baptist Convention] to use their resources and program ministries to promote the sanctity of human life.”), <http://www.sbc.net/resolutions/22/resolution-on-abortion>.

23. In the United States, elective abortion is legal, widely practiced, and supported by many elected officials. Thus, it is my responsibility to regularly and appropriately instruct my congregation of their Christian duty “to insist on protections” for “the unborn.” As I explain to them, this duty extends to their political choices and their votes.

24. I have in the past, and will in the future, declare to my congregation that elective abortion is a fundamental evil, and that voting for a candidate that supports such laws runs the risk of being a supporter of and accomplice to this grave sin.

25. My Baptist faith instructs me to preach about candidates and issues in my capacity as the church’s minister during our normal worship services and religious gatherings. I cannot segregate such Christian guidance into separate times, separate roles, or different places because that would falsely communicate that there is something different or suspect about such guidance, and inappropriately suggest that Jesus’ call to obedience is somehow diminished as it concerns political matters.

26. Further, as a practical matter, I serve no other role to the Church than as its pastor, and we have no other entity or location at which to hold religious instruction on these matters.



27. Thus, providing such religious guidance in a separate time, location, entity, or role would interrupt and interfere with the church's internal mission, teaching, and structure.

28. It is my understanding that the IRS "absolutely prohibits" me from directly or indirectly making statements to the Church about whether to vote for or against candidates for public office.

29. It is also my understanding that the IRS "absolutely prohibits" me from preaching on religious issues in a way that does not mention candidates but, in their estimation, has the indirect effect of supporting or opposing candidates for public office.

30. It is further my understanding that the IRS threatens to punish violations of these absolute prohibitions with revocation of the Church's tax exempt status, which would both subject the Church's income to detailed examination and taxation by the federal government and would prevent the Church's members from obtaining a tax deduction for their tithes to the Church.

31. Further, it is my understanding that the IRS may also elect to punish the Church by imposition of excise taxes against both the Church and against Church leaders such as myself.

32. These sanctions would severely harm the Church, both because of its small size and the modest income of its members and its leadership.

33. The IRS's sanctions would substantially burden the Church's and my religious exercise of providing certain religious teaching during worship services.

34. These sanctions are also inappropriate. The IRS should not control the internal governance of the Church, our internal decisions about our religious mission and instruction, or how we choose to organize our worship services. Yet the IRS uses its stated direct prohibition and the threat of sanctions to influence and coerce these internal church decisions.

35. Thus, the threat of these sanctions has chilled and continues to chill my efforts to preach to the Church as I believe God commands. I have not allowed the threat to entirely prevent me from following my Christian duty, but it has consistently created concern both for me and my congregation.

36. This concern interferes with the Church congregation's ability to receive, understand, and implement the message that I have preached to them. We are a law-abiding people, and believe we have a duty to generally obey the government. *See* The Baptist Faith & Message 2000, Art. XVII ("Civil government being ordained by God, it is the duty of Christians to render loyal obedience thereto in all things not contrary to the revealed will of God"). To be sure, this general duty does not apply when the government commands us to disobey God. *See id.* ("The state has no right to impose penalties for religious opinions of any kind" and churches have "the right to form and propagate opinions in the sphere of religion without interference by the civil power"). But the existence of the IRS's legal restriction and its clear guidance instructing me not to speak to my congregation about certain religious matters forces my church to feel like it must engage in civil disobedience simply to hear a sermon. That pressure causes confusion and fear for my church members.

37. The IRS has not enforced its threats against me or the Church, even though I do not hide that I have preached sermons that directly offered religious guidance to my congregation to vote for or against certain candidates for public office and to allow their voting habits to be guided by religious considerations on specific moral issues in specific elections.

38. The First Amendment of the United States Constitution states that “Congress shall make no law respecting an establishment of religion, or prohibiting the free exercise thereof; or abridging the freedom of speech, or of the press; or the right of the people peaceably to assemble, and to petition the Government for a redress of grievances.” The threat of punishment from the IRS violates my Constitutional rights to the free exercise of my religion, freedom of speech to express my religious beliefs with my Church, and petitioning my government for redress of grievances by means of electing my government leaders and its legislations and policies.

39. Moreover, I am aware that the IRS has in the past targeted religious leaders and nonprofits based on whether they speak in ways that the current administration disfavors. I think that it is discriminatory for the government to punish the Church and me because my religious speech to the Church touches on issues of current public importance. The IRS should not favor houses of worship which choose to remain silent.

40. My Lord Jesus was accused, persecuted, and crucified by the authority of the government of His time, all because he exercised His faith and made speeches of

God's words against the government's leaders and its policies. I understand that the U.S. Constitution now guarantees me the rights to speak for or against my government without further persecutions and threats.

41. It is my understanding that the Freedom From Religion Foundation ("FFRF") filed a lawsuit against IRS Commissioner John Koskinen and President Donald J. Trump to compel the IRS to take enforcement action against churches like my Church to prevent us from preaching on certain issues during our worship services.

42. If FFRF is successful, the IRS will be subject to a legal requirement to take enforcement action against churches like my Church, and I will face substantially increased pressure to end my religious exercise of providing and receiving religious instruction on matters that relate to voting choices. That pressure injures my statutory and constitutional rights of religious freedom, freedom of speech, and freedom of association, including government interruption and interference with the Church's internal mission, liturgy, and structure.

43. Moreover, the pressure that my congregants already feel at the existence of the IRS's prohibition would be intolerably magnified, further interfering with our Church's internal mission and teaching.

44. I first realized this threat in early May 2017, after learning of FFRF's new lawsuit to enforce the IRS's speech restrictions against churches, *FFRF v. Trump*, No. 3:17-CV-00330 (W.D. Wis.).

45. I was particularly concerned because it is my understanding that the IRS already considers my teaching to the Church illegal. Thus, I cannot expect the IRS to assert my statutory and constitutional rights against FFRF's requested enforcement in the *Trump* case.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 22, 2017.

A handwritten signature in black ink, appearing to read "Koua Vang", written in a cursive style.

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Pastor Koua Vang